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DEVELOPMENT OF ACCOUNTING IN INDEPENDENT UKRAINE

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Стаття присвячується розвитку бухгалтерського обліку в Україні. Велику увагу приділено принципам бухгалтерського обліку, а також ученим які досліджували розвиток бухгалтерського обліку.

***Ключові слова:** розвиток, бухгалтерський облік, Україна, економіка, принципи, метод бухгалтерського обліку.*

The article deals with to the development of accounting in Ukraine. The main objective of this paper is accounting principles as well as to scholars who have researched the development of accounting.

***Keywords:** development, accounting, Ukraine, economic, principles, accounting method.*

Human economic activity preceded the emergence of accounting. In ancient times, it was believed that accountants are messengers of the gods, and their account is a secret. People were more important than accountants to look for, and their business was valued above all.

In Ukraine in the 90s of XX century there have been major transformations: the reform of property and the transition to a market economy. It is these transformational processes that have pushed the country to create a single national accounting system.

According to national requirements, accounting required improvement and reorganization.

Formation of effective methodologies begins based on the elements of the accounting method (documentation, inventory, valuation, calculation, invoices, double entry, balance sheet and financial statements).

According to the Resolution of the Cabinet of Ministers of Ukraine of 20.10.98 №1706 “On Approval of the Program of Reforming the Accounting System with Application of International Standards”, the system of accounting reforming with full financing was approved in 1999-2001 [1].

The turning point in the economic life of Ukraine was the adoption, on July 16, 1999, of the Law of Ukraine “On Accounting and Financial Reporting in Ukraine”. This law states that accounting is a source of information on the results of the enterprise and is mandatory. Any reporting based on a monetary measure is required to use accounting data [2].

The law defines 10 accounting principles (v achnist full coverage, autonomy, consistency, continuity, accrual and matching revenues and expenses, substance over form you, historical (actual) cost, single units of measurement, frequency) . National accounting standards (standards) provide for clear adherence to them [2].

Several principles have become quite unusual and new for Ukrainian accountants, namely:

- Caution (accounting methods used in accounting to prevent cost and liability valuation and asset and income valuation);
- The prevalence of entity over form (transactions are accounted for in accordance with their nature, not just based on the legal form);
- Historical (actual) cost (the priority is the valuation of the assets of the enterprise based on the costs of their production and purchase) [3].

The problem of accounting development is constantly in the focus of attention of many scientists, among whom should be noted O. Borodkin, F. Butynets, S. Golov, V. Getman M., Demyanenko, G. Kireytsev, A. Kuzminsky, M. Kuzhelny, V. Linnik, S. Nikolayev, P. Sabluk, V. Sopka, Y. Sokolov, M. Chumachenko, V. Shvets and others. Each of them has their own point of view on the prospect of developing the directions of regulation and reforming accounting.

In particular, F. Butynets believes that "... for a long time pseudo-accounting reforms Ukraine has practically lost its former accounting, personnel who understood the value and role of accounting theory and practice, its essence and functions in terms of preserving the owner's property, providing management information, the correctness of calculating the financial result of the activity" [4, p. 111].

V. Mossakovsky and T. Kononenko point out: "In our opinion, there is a period when it is necessary to analyze the current state of accounting, to clarify organizational and methodological aspects of the functioning of the existing accounting system in Ukraine and in other countries, to determine achievements and to develop ways of improvement and directions of further improvement. information support for the management of the economy of Ukraine and its individual units" [6, p. 8].

According to S. Golov, the prerequisite for further development of accounting in Ukraine is:

- revision of theoretical bases of accounting taking into account complications of management, growth of the role of intellectual capital as a key

factor of competitiveness, modern information technologies is study of modern theories, revision of subject and method of accounting;

- differentiation of financial reporting requirements;
- reunifying accounting and reporting;
- active position of the accounting community, namely professional organizations of accountants and auditors, mass media, in particular professional accounting publications;
- formation of a modern accounting and reporting paradigm, the purpose of which is to create an information infrastructure that meets the requirements of a market economy for the benefit of all members of society [5].

Thus, accounting at each stage of its development controls the conservation and efficient use of cash and material resources, the course of economic processes and their results. Today, scholars are looking for ways to address theoretical accounting issues and insist on bringing our accounting closer to European standards.

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